

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Friday 13th December, 2019

No. 586

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 23/2019 – State Tax (Rate)

Date: 30th September, 2019

NOTIFICATION

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim, in the Finance Department, No.4/2018- State Tax (Rate), dated the 25th January, 2018, namely:-

After paragraph, the following explanation shall be inserted, namely: -

“Explanation.-

Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019.”

2. This notification shall come into force with effect from the 1st day of October, 2019.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**